made; and

WHEREAS, G.S. 105-321(g) provides that upon adoption of a resolution authorizing the tax collector not to make a refund of an overpayment if the refund is less than \$15, the tax collector shall make a report of the amount of these refunds to the Concord City Council, implement a system by which payment of the refund may be made to a taxpayer who comes into the office of the Tax Administrator seeking the refund, and as to refunds that are not requested in person by the end of the fiscal year, implement a system to apply the minimal refund as a credit against the tax liability of the taxpayer for taxes due for the next succeeding year; and

WHEREAS, the City Council previously adopted by Resolution on March 9, 2006, which directs the Tax Collector to not bill or otherwise collect ad valorem taxes when the original principal amount due is \$5.00 or less pursuant to G.S. 105-321(f).

Now, therefore it be resolved as follows:

- (1) Pursuant to G.S. 105-357(c), the City Council directs the Cabarrus County Tax Administrator to treat small underpayments of \$1.00 or less as fully paid and not to refund small overpayments of \$1.00 or less unless the taxpayer requests a refund of the overpayment before the end of the fiscal year in which the small overpayment is made. The Tax Administrator must implement processes required by G.S. 105-357(c).
- (2) Pursuant to G.S. 105-321(g), the City Council authorizes the Cabarrus County Tax Administrator not to mail a refund of any overpayment if the refund is less than \$15. The Tax Administrator must implement processes required by G.S. 105-321(g).

BE IT FURTHER RESOLVED that this resolution shall be in effect with respect to Fiscal Year 2022 and shall remain in effect until amended or repealed by resolution of the Concord City Council.

Adopted this 13th day of May, 2021.

CITY COUNCIL CITY OF CONCORD NORTH CAROLINA

/s/ William C. Dusch, Mayor

ATTEST: /s/ Kim Deason, City Clerk

CONSENT AGENDA ITEM N

The Tax Office collection reports for the month of March 2021 were accepted.

CONSENT AGENDA ITEM O

The Tax releases/refunds for the month of March 2021 were approved.

CONSENT AGENDA ITEM P

The monthly report on status of investments as of March 31, 2021 was received.

There being no further business to be discussed, a motion was made by Council Member Sweat, seconded by Council Member Crawford, and duly carried, to adjourn—the vote: all aye.

₩illiam C. Dusch, Mayor

Kim J. Deason, City Clerk

CONCORD CITY COUNCIL SECOND WORK SESSION MAY 25, 2021

The City Council for the City of Concord, North Carolina, held a second work session on May 25, 2021, at 11:00 a.m. in the Council Room of City Hall, with Mayor William C. Dusch presiding.

Council members were present as follows:

Members Present:

Mayor Pro-Tem W. Brian King Council Member Andy Langford Council Member Ella Mae P. Small Council Member JC McKenzie Council Member Terry L. Crawford Council Member Jennifer H. Parsley

Members Absent:

Council Member John A. Sweat, Jr.

Others Present:

City Manager, Lloyd Wm. Payne, Jr. City Clerk, Kim J. Deason

Call to Order:

Mayor Dusch called the meeting to order.

The City Manager introduced the Diversity, Equity and Inclusion Coordinator, Emma Sellers. The City Manager stated she will be the City's liaison to the Concord United Committee.

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Concord United Committee:

Discussion was held about the education component to be provided to the Concord United Committee at their first meeting.

It was the consensus of the Council to have Mayor Dusch, Council Members Small, McKenzie, and Parsley, the City Manager, the City Attorney and the DEI Coordinator meet with the three Co-Chairs of the Committee prior to the Committee's first meeting.

Open Discussion by Council:

Discussion regarding zoning classifications and growth within the City of Concord continued.

It was suggested the City Council conduct a joint meeting with the Planning and Zoning Commission to discuss the Land Use Plan, the Concord Development Ordinance, and annexation as it relates to growth within the City.

The City Manager stated he would work with the Planning and Neighborhood Services Director to draft a presentation based on the discussion and present to the Council at their June 22nd meeting.

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A motion was made by Council Member Parsley and seconded by Council Member McKenzie to conduct a closed session in accordance with N.C. General Statute 143-318.11(a) (6) to consider the qualifications, competence, performance, character, fitness, and conditions of appointment of an individual public employee—the vote: all aye.

* * * *

There being no further business to be discussed, a motion was made by Council Member Langford and seconded by Council Member Small to adjourn—the vote: all aye.

William C. Dusch, Mayor

Kim J. Deason, City Clerk

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CONCORD CITY COUNCIL WORK SESSION JUNE 8, 2021

The City Council for the City of Concord, North Carolina, held the scheduled City Council Work Session on June 8, 2021, beginning at 4:00 p.m. with Mayor William C. Dusch presiding.

Council members were present as follows:

Members Present:

Mayor Pro-Tem W. Brian King Council Member Andy Langford Council Member Ella Mae P. Small Council Member JC McKenzie Council Member Terry L. Crawford Council Member Jennifer H. Parsley Council Member John A. Sweat, Jr.

Others Present:

City Manager, Lloyd Wm. Payne, Jr. City Attorney, Valerie Kolczynski City Clerk, Kim J. Deason Department Directors

The following agenda was presented for discussion:

Presentations:

Mayor Dusch presented a Retirement Plaque to Danny Williamson recognizing his 38 years of loyal and dedicated service to the City of Concord Water Resources Department.

Presentation of a Proclamation recognizing June 19, 2021 as Juneteenth Day.

<u>Presentation of a Proclamation recognizing June 21-27, 2021 as National Pollinator Week.</u>

<u>Unfinished Business:</u>

Continue a public hearing, tabled on May 13th, and consider adopting an ordinance annexing +/- 3.366 acres located at 2183 Heglar Rd., owned by Randy and Sherry Walter.

The Planning Manager, Starla Rogers, explained the location of the property. She stated the request was tabled at the May 13th City Council meeting per the applicant's request. She further stated the applicant amended the petition to exclude the request to annex 2315 Heglar Rd (1.391 acres).

Public Hearings:

Conduct a public hearing pursuant to N.C. General Statute 159-12 to consider public comments relative to the proposed FY 2021-2022 budget for the City of Concord.

The City Manager stated the proposed budget has been on file in the City Clerk's office as required by the NC General Statutes. No comments or calls from the public were received as of the time of the meeting.